

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Morton Kaplan  
DOCKET NO.: 04-21061.001-C-1  
PARCEL NO.: 11-19-301-016-0000

The parties of record before the Property Tax Appeal Board are Morton Kaplan, the appellant, by attorney Terrence Kennedy Jr. of the Law Offices of Terrence Kennedy, Jr., Chicago; and the Cook County Board of Review.

The subject property is improved with a three-story, apartment building containing 34,437 square feet of building area. The building is approximately 92 years old and is located on a 19,635 square foot site.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on four comparables. The comparables had improvement assessments ranging from \$4.11 to \$4.85 per square foot of building area. The appellant also asserted the subject's improvement assessment should be reduced to account for vacancy during conversion to condominium units. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of \$239,182. The appellant also indicated the subject had an improvement assessment of \$5.40 per square foot of building area. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	48,498
IMPR.:	\$	91,502
TOTAL:	\$	140,000

Subject only to the State multiplier as applicable.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

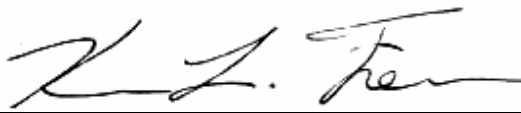
The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information on 4 assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$4.11 to \$4.85\* per square foot. The subject has an improvement assessment of \$5.40 per square foot, which is above the range established by the comparables. The appellant also asserted the subject's improvement assessment should be reduced to account for vacancy during conversion to condominium units. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for

filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.